

IDAHO FIDUCIARY INCOME TAX RETURN

2001

<input type="checkbox"/> Check the box if this is an amended return. See instructions, page 3 for the reasons <input type="checkbox"/> _____ for amending and enter the number.		Mo Day Year Mo Day Year For calendar year 2001, or fiscal year beginning 01 ending	
Name of estate or trust		Federal employer identification number <input type="checkbox"/> F <input type="checkbox"/> M	
Name and title of fiduciary		Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Address of fiduciary (number and street)		<input type="checkbox"/> Check the box if this is a resident return. <input type="checkbox"/> Check the box if this is a final return.	
City, State and Zip Code			

1. If reporting for an estate: a. Decedent's social security number _____ b. Enter the decedent's date of death. _____ c. Was the decedent a resident of Idaho? <input type="checkbox"/> Yes <input type="checkbox"/> No d. If no, indicate the state of residence. _____ 2. Does this estate or trust have any nonresident beneficiaries? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Adjusted total income or (loss). Federal Form 1041, line 17; Schedule A, page 2 if nonresident	3
4. Interest and dividends not taxable under Internal Revenue Code. Attach a schedule.	4
5. State, municipal and local income taxes deducted on federal return that were not distributed	5
6. Net operating loss deducted on federal return	6
7. Idaho net operating loss. Attach your computation schedule.	7
8. Idaho income exempt from Idaho tax. Attach a schedule.	8
9. Idaho adjusted income. Add lines 3 through 6 and subtract lines 7 and 8.	9
10. Income distribution deduction to beneficiaries	10
11. Estate tax deduction	11
12. Subtract lines 10 and 11 from line 9.	12
13. Exemption. See instructions.	13
14. Idaho taxable income. Subtract line 13 from line 12.	14
15. Idaho income tax. Use the Tax Computation Schedule, page 2.	15
16. Credits. Schedule B, page 2.	16
17. Subtract line 16 from line 15. If less than zero, enter zero.	17
18. Income distribution to beneficiaries not reported to Idaho. See instructions.	18
19. Tax on income distribution. Multiply line 18 by 7.6% <input type="checkbox"/> _____ less credits <input type="checkbox"/> _____	19
20. Permanent building fund tax. See instructions.	20
21. Fuels tax due. Attach Form 75.	21
22. Tax from recapture of investment tax credit. Attach Form 49R.	22
23. Total tax. Add lines 17 and 19 through 22.	23
24. Estimated tax payments	24
25. Idaho income tax withheld. Attach Form(s) W-2.	25
26. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	26
27. Total payments and other credits. Add lines 24 through 26.	27
AMENDED RETURN ONLY Skip lines 28 through 30 if you are not filing an amended return.	
28. Tax paid with or after the filing of the original return	28
29. Overpayment, if any, as shown on the original return, or as later adjusted	29
30. Add line 27 and line 28 and subtract line 29.	30
Original returns: If line 23 is more than line 27, GO TO LINE 31. If line 23 is less than line 27, GO TO LINE 34. Amended returns: If line 23 is more than line 30, GO TO LINE 31. If line 23 is less than line 30, GO TO LINE 34.	
REFUND or PAYMENT DUE	
31. Tax Due. If an original return, subtract line 27 from line 23. If an amended return, subtract line 30 from line 23. <input type="checkbox"/>	31
32. Penalty <input type="checkbox"/> _____ Interest from due date <input type="checkbox"/> _____ Enter total.	32
33. TOTAL DUE. Add lines 31 and 32.	33
34. Overpayment. If an original return, subtract line 23 from line 27. If an amended return, subtract line 23 from line 30. <input type="checkbox"/> 34	
35. REFUND. Amount of line 34 you want refunded to you. <input type="checkbox"/> 35	
36. ESTIMATED TAX. Amount you want credited to your 2002 estimated tax. Subtract line 35 from line 34. <input type="checkbox"/>	36

Schedule A - Computation of the federal taxable income of the estate or trust derived from Idaho sources.

To be completed by all nonresident and part-year resident estates or trusts.

1. Total income from federal Form 1041, line 9	1	
2. Income derived from Idaho sources. Attach a schedule.	2	
3. Idaho capital gain or (loss). Attach a schedule.	3	
4. Total income derived from Idaho sources. Add lines 2 and 3.	4	
5. Percent of total federal income derived from Idaho sources. Divide line 4 by line 1.	5	%
6. Deductions from federal Form 1041 directly allocable to Idaho income	6	
7. Deductions from federal Form 1041 not allocable to any specific income	7	
8. Multiply deduction amount from line 7 by line 5.	8	
9. Total deductions related to Idaho income. Add lines 6 and 8.	9	
10. Federal taxable income derived from Idaho sources. Subtract line 9 from line 4. Enter here and on line 3, page 1.	10	

Schedule B - Credits

1. Credit for income tax paid to other states – Nonresidents cannot claim this credit.		
a. Idaho income tax, line 15, page 1	1a	
b. Enter the amount from line 12, page 1.	1b	
c. Other state's adjusted income	1c	
d. Divide line c by line b. Enter percentage here.	1d	%
e. Multiply line a by line d.	1e	
f. Other state's tax due less its income tax credits.	1f	
g. Credit for income tax paid to other states. Enter the smaller of line e or line f. A copy of the other state's return MUST accompany this return.	1g	
2. Credit for contributions to educational entities	2	
3. Investment tax credit. Attach Form 49.	3	
4. Credit for contributions to youth and rehabilitation facilities	4	
5. Credit for production equipment using post-consumer waste	5	
6. Natural resources conservation credit	6	
7. Promoter-sponsored event credit	7	
8. Credit for qualifying new employees. Attach Form 55.	8	
9. Credit for Idaho research activities. Attach Form 67.	9	
10. Broadband equipment investment credit. Attach Form 68.	10	
11. Incentive investment tax credit. Attach Form 69.	11	
12. Total credits. Add lines 1g through 11. Enter total here and on line 16, page 1.	12	

Idaho Fiduciary Tax Computation Schedule

Calculate the tax based on Idaho taxable income shown on line 14 on page 1. Enter the amount of tax on line 15 on page 1.

If Idaho taxable income is:**The tax is:**

Less than or equal to \$1,056	1.6% of Idaho taxable income, line 14
Over \$1,056 but not over \$ 2,113	\$16.90 plus 3.6% of excess over \$1,056
Over \$2,113 but not over \$ 3,169	\$54.93 plus 4.1% of excess over \$2,113
Over \$3,169 but not over \$ 4,226	\$98.25 plus 5.1% of excess over \$3,169
Over \$4,226 but not over \$ 5,282	\$152.13 plus 6.1% of excess over \$4,226
Over \$5,282 but not over \$ 7,923	\$216.57 plus 7.1% of excess over \$5,282
Over \$7,923 but not over \$21,129	\$404.09 plus 7.4% of excess over \$7,923
Over \$21,129	\$1,381.30 plus 7.8% of excess over \$21,129

- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Signature of fiduciary	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Date	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1041